



General Assembly

**Substitute Bill No. 1056**

January Session, 2011

\* \_\_\_\_SB01056JUD\_\_041511\_\_\_\_ \*

**AN ACT CONCERNING THE EXTENSION OF TIME FOR MAKING A  
QUALIFIED DISCLAIMER FOR FEDERAL ESTATE TAX PURPOSES.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Subsection (d) of section 45a-579 of the general statutes is  
2 repealed and the following is substituted in lieu thereof (*Effective from*  
3 *passage*):

4 (d) A disclaimer under this section shall be effective if made in the  
5 following manner: (1) A disclaimer of a present interest shall be  
6 delivered not later than the date which is nine months after the later of:  
7 (A) The death of the decedent or the donee of the power, or [ ] (B) if the  
8 disclaimer is made by or on behalf of a natural person, the day on  
9 which such person attains the age of eighteen years, or, if such person  
10 does not survive to the age of eighteen years, the day on which such  
11 person dies; (2) a disclaimer of a future interest shall be delivered not  
12 later than the date which is nine months after the later of: (A) The  
13 event that determines that the taker of the interest is finally ascertained  
14 and such interest is indefeasibly vested, or [ ] (B) if the disclaimer is  
15 made by or on behalf of a natural person, the day on which such  
16 person attains the age of eighteen years, or, if such person does not  
17 survive to the age of eighteen years, the day on which such person  
18 dies; (3) the disclaimer shall be delivered to the legal representative of  
19 the estate of the decedent or deceased donee of the power or the holder

20 of the legal title to the property to which the interest relates; and (4) if  
21 an interest in real property is disclaimed, a copy of such disclaimer  
22 shall also be recorded in the office of the town clerk of the town in  
23 which the real property is situated within such nine-month period,  
24 and, if a copy of such disclaimer is not so recorded, it shall be  
25 ineffective against any person other than the disclaimant, or the person  
26 on whose behalf such disclaimer is made, but only as to such real  
27 property interest. Although not a condition to disclaimer, if within  
28 such nine-month period, a copy of such disclaimer and a receipt  
29 therefor, executed by such legal representative or such holder of legal  
30 title in the same manner as provided for the disclaimer, are filed in the  
31 probate court having jurisdiction over the estate of the decedent or  
32 deceased donee, such action shall constitute conclusive evidence of  
33 timely disclaimer. Notwithstanding the provisions of this subsection,  
34 with respect to an interest in property that passes by reason of a  
35 decedent dying after December 31, 2009, but prior to December 17,  
36 2010, a disclaimer under this section shall be effective if made within  
37 the time limits set forth in this subsection, or not later than September  
38 17, 2011, whichever is later.

39 Sec. 2. Subsection (d) of section 45a-583 of the general statutes is  
40 repealed and the following is substituted in lieu thereof (*Effective from*  
41 *passage*):

42 (d) A disclaimer under this section shall be effective if made in the  
43 following manner: (1) A disclaimer of a present interest shall be  
44 delivered not later than the date which is nine months after the later of  
45 (A) the effective date of the nontestamentary instrument, or (B) if the  
46 disclaimer is made by or on behalf of a natural person, the day on  
47 which such person attains the age of eighteen years or, if such person  
48 does not survive to the age of eighteen years, the day on which such  
49 person dies. (2) A disclaimer of a future interest shall be delivered not  
50 later than the date which is nine months after the later of (A) the event  
51 determining that the taker of the interest is finally ascertained and  
52 such interest is indefeasibly vested, or (B) if the disclaimer is made by  
53 or on behalf of a natural person, the day on which such person attains

54 the age of eighteen years or, if such person does not survive to the age  
 55 of eighteen years, the day on which such person dies. (3) If the  
 56 disclaimant, or the person on whose behalf the disclaimer is made,  
 57 does not have actual knowledge of the existence of the interest, the  
 58 disclaimer shall be delivered not later than the date which is nine  
 59 months after the later of (A) the date on which the disclaimant, or the  
 60 person on whose behalf the disclaimer is made, first has actual  
 61 knowledge of the existence of the interest, or (B) if the disclaimer is  
 62 made by or on behalf of a natural person, the day on which such  
 63 person attains the age of eighteen years or, if such person does not  
 64 survive to the age of eighteen years, the day on which such person  
 65 dies. (4) The disclaimer shall be delivered to the transferor of the  
 66 interest, the transferor's legal representative or the holder of the legal  
 67 title to the property to which such interest relates. (5) If an interest in  
 68 real property is disclaimed, a copy of such disclaimer shall also be  
 69 recorded in the office of the town clerk in which the real property is  
 70 situated within such nine-month period, and if a copy of such  
 71 disclaimer is not so recorded, it shall be ineffective against any person  
 72 other than the disclaimant, or the person on whose behalf such  
 73 disclaimer is made, but only as to such real property interest. For the  
 74 purposes of this section, the effective date of a nontestamentary  
 75 instrument is the date on which the maker no longer has power to  
 76 revoke it or to transfer to the maker or another the entire legal and  
 77 equitable ownership of the interest. Notwithstanding the provisions of  
 78 this subsection, with respect to an interest in property that passes  
 79 under a nontestamentary instrument by reason of a decedent dying  
 80 after December 31, 2009, but prior to December 17, 2010, a disclaimer  
 81 under this section shall be effective if made within the time limits set  
 82 forth in this subsection, or not later than September 17, 2011,  
 83 whichever is later.

This act shall take effect as follows and shall amend the following sections:

Section 1	<i>from passage</i>	45a-579(d)
Sec. 2	<i>from passage</i>	45a-583(d)

***JUD***      *Joint Favorable Subst.*